

City of Woonsocket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 60,016,799	\$ -
Last Year's Levy Tax Collection	918,351	-
Prior Years Property Tax Collection	365,103	-
Interest & Penalty	963,284	-
PILOT & Tax Treaty (excluded from levy) Collection	3,360,796	-
Other Local Property Taxes	455,358	-
Licenses and Permits	1,093,112	-
Fines and Forfeitures	203,957	-
Investment Income	31,593	-
Departmental	1,353,463	-
Rescue Run Revenue	1,385,827	-
Police & Fire Detail	49,858	-
Other Local Non-Property Tax Revenues	1,981,566	-
Tuition	-	276,582
Impact Aid	-	38,443
Medicaid	-	1,884,406
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,841,069
CDBG	621,729	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	8,161,191
MV Excise Tax Reimbursement	377,867	-
State PILOT Program	-	-
Distressed Community Relief Fund	949,336	-
Library Resource Aid	162,323	-
Library Construction Aid	164,730	-
Public Service Corporation Tax	514,881	-
Meals & Beverage Tax / Hotel Tax	555,565	-
LEA Aid	-	56,205,143
Group Home	-	-
Housing Aid Capital Projects	-	614,897
Housing Aid Bonded Debt	4,969,741	-
State Food Service Revenue	-	21,448
Incentive Aid	5,521	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	2,357,532
Other Revenue	-	775,854
Local Appropriation for Education	-	16,166,330
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u>\$ 80,500,760</u>	<u>\$ 89,342,895</u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	209,000	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u>\$ 209,000</u>	<u>\$ -</u>

City of Woonsocket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 703,676	\$ 970,347	\$ 76,527	\$ -	\$ 689,478	\$ 538,631	\$ 1,593,277	\$ 36,861	\$ 5,824,342
Compensation - Group B	-	-	-	-	-	-	-	-	216,584
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	1,644	18,787	-	-	13,570	4,987	230,036	33	741,967
Overtime - Group B	-	-	-	-	-	-	-	-	3,500
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	83,500	137,188	8,350	-	230,055	137,266	340,754	-	584,578
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	41,750
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	9,110	12,309	911	-	10,309	12,466	26,356	-	63,812
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	4,555
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	22,372	30,725	2,427	-	14,565	41,847	57,832	1,170	215,033
Life Insurance	3,300	6,270	330	-	6,270	5,565	15,180	-	32,340
State Defined Contribution- Group A	489	929	49	-	929	616	2,249	-	55,468
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	293
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	8,059	4,364	-	-	14,297	2,909	15,698	-	382,852
Other Benefits- Group B	-	-	-	-	-	-	-	-	1,386
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,860,500
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	48,890	92,891	4,889	-	92,891	61,002	224,894	-	1,793,479
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	29,334
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	510,778	345,320	1,025	-	17,267	170,300	478,873	36,508	414,455
Materials/Supplies	12,497	16,455	3,756	35,879	10,496	21,908	39,991	38,688	270,013
Software Licenses	-	-	-	283,943	-	-	-	-	-
Capital Outlays	4,301	7,231	-	20,877	250	-	1,097,432	99,412	138,448
Insurance	1,028,313	-	-	-	-	-	-	-	-
Maintenance	-	-	30,000	26,940	-	9,886	90,239	45,634	26,324
Vehicle Operations	270	-	-	-	1,258	-	214,441	-	43,154
Utilities	-	-	-	-	-	140,073	152,723	51,093	77,155
Contingency	76,795	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	606,621	-	-
Revaluation	-	90,000	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	344,858	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,656,510	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	135,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	-	-	-	-	302,182	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,648,993	\$ 1,732,816	\$ 128,264	\$ 367,639	\$ 1,101,635	\$ 1,147,456	\$ 7,490,146	\$ 309,399	\$ 12,821,323

City of Woonsocket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 6,982,159	\$ 561,454	\$ 10,000	\$ -	\$ -	\$ -	\$ 17,986,752	\$ 35,003,519
Compensation - Group B	48,937	-	-	-	-	-	265,521	3,350,078
Compensation - Group C	-	-	-	-	-	-	-	6,670,145
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,223,587	186,347	-	-	-	-	2,420,958	-
Overtime - Group B	-	-	-	-	-	-	3,500	229
Overtime - Group C	-	-	-	-	-	-	-	131,899
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	904,636	143,280	-	-	-	-	2,569,607	5,207,351
Active Medical Insurance- Group B	9,552	-	-	-	-	-	51,302	340,698
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,093,641
Active Dental insurance- Group A	105,000	13,665	-	-	-	-	253,938	300,308
Active Dental Insurance- Group B	911	-	-	-	-	-	5,466	25,249
Active Dental Insurance- Group C	-	-	-	-	-	-	-	133,610
Payroll Taxes	279,068	23,719	317	-	-	-	689,076	3,368,901
Life Insurance	35,640	4,950	-	-	-	-	109,845	79,698
State Defined Contribution- Group A	32,238	733	-	-	-	-	93,701	225,346
State Defined Contribution - Group B	50	-	-	-	-	-	343	22,969
State Defined Contribution - Group C	-	-	-	-	-	-	-	62,396
Other Benefits- Group A	320,682	-	-	-	-	-	748,861	461,043
Other Benefits- Group B	-	-	-	-	-	-	1,386	3,788
Other Benefits- Group C	-	-	-	-	-	-	-	34,004
Local Defined Benefit Pension- Group A	1,860,500	-	-	-	-	-	3,721,000	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	1,042,365	73,335	-	-	-	-	3,434,635	4,401,540
State Defined Benefit Pension - Group B	4,889	-	-	-	-	-	34,223	411,238
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	669,089
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	137,985	-	-	-	-	-	2,112,511	14,494,075
Materials/Supplies	216,479	-	-	-	-	-	666,162	1,153,184
Software Licenses	-	-	-	-	-	-	283,943	60,493
Capital Outlays	576,550	-	-	-	-	-	1,944,501	2,949,886
Insurance	-	-	-	-	-	-	1,028,313	210,031
Maintenance	22,683	-	-	-	-	-	251,706	664,528
Vehicle Operations	208,464	-	-	-	-	-	467,587	87,218
Utilities	69,198	-	-	-	-	-	490,242	1,711,968
Contingency	-	-	-	-	-	-	76,795	-
Street Lighting	-	-	-	-	-	-	606,621	-
Revaluation	-	-	-	-	-	-	90,000	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	344,858	-
Trash Removal & Recycling	-	-	-	-	-	-	1,656,510	-
Claims & Settlements	-	-	-	-	-	-	-	8,000
Community Support	-	-	-	-	-	-	135,000	-
Other Operation Expenditures	-	-	-	-	-	-	302,182	193,916
Local Appropriation for Education	-	-	-	16,166,330	-	-	16,166,330	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	8,251,282	-	8,251,282	-
Municipal Debt- Interest	-	-	-	-	7,172,933	-	7,172,933	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	3,421,563	3,421,563	-
Retiree Dental Insurance- Total	-	-	-	-	-	168,714	168,714	-
OPEB Contribution- Total	-	-	-	-	-	-	-	1,426,886
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 14,081,573	\$ 1,007,483	\$ 10,317	\$ 16,166,330	\$ 15,424,215	\$ 3,590,277	\$ 78,027,867	\$ 85,956,925

Financing Uses: Transfer to Capital Funds	\$ 800,000	\$ -
Financing Uses: Transfer to Other Funds	490,000	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	209,000	-
Total Other Financing Uses	\$ 1,499,000	\$ -

Net Change in Fund Balance¹ 1,182,893 3,385,970

Fund Balance1- beginning of year 7,402,122 \$ 4,877,785

Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	7,402,122	4,877,785

Rounding
Fund Balance¹ - end of year **\$ 8,585,015** **\$ 8,263,755**

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Woonsocket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ² (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 79,879,031	\$ 209,000	\$ 61,239,808	\$ 17,665,330	\$ 1,182,893	\$ 7,402,122	\$ -	\$ 7,402,122	\$ 8,585,015
CDBG Community Development	993,191	-	993,191	-	-	895	-	895	895
Totals per audited financial statements	\$ 80,872,222	\$ 209,000	\$ 62,232,999	\$ 17,665,330	\$ 1,182,893	\$ 7,403,017	\$ -	\$ 7,403,017	\$ 8,585,910
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	16,166,330	(16,166,330)	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG activity not reported on the MTP2 because not for administration.	(371,462)	-	(371,462)	-	-	(895)	-	(895)	(895)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 80,500,760	\$ 209,000	\$ 78,027,867	\$ 1,499,000	\$ 1,182,893	\$ 7,402,122	\$ -	\$ 7,402,122	\$ 8,585,015

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Woonsocket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
School Unrestricted Fund	\$ 62,207,736	\$ 16,166,330	\$ 76,719,054	\$ 908,691	\$ 746,321	\$ 3,205,809	\$ -	\$ 3,205,809	\$ 3,952,130
School Special Revenue Funds	8,689,320	-	8,630,012	160,413	(101,105)	227,304	-	227,304	126,199
School Capital Project Funds	2,564,897	908,691	936,931	-	2,536,657	608,237	-	608,237	3,144,894
Permanent Funds	441	-	350	-	91	237,378	-	237,378	237,469
Fiduciary Funds	2,174	-	500	-	1,674	44,427	-	44,427	46,101
Enterprise Fund	3,271,050	160,566	3,233,966	-	197,650	564,994	-	564,994	762,644
Totals per audited financial statements	\$ 76,735,618	\$ 17,235,587	\$ 89,520,813	\$ 1,069,104	\$ 3,381,288	\$ 4,888,149	\$ -	\$ 4,888,149	\$ 8,269,437

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2

16,166,330 \$ (16,166,330) \$ - \$ - \$ - \$ - \$ - \$ - \$ -

State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only

(3,321,422) - (3,321,422) - - - - - - -

Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND AS OF JUNE 30, 2016 NOT RECOGNIZED IN UCOA

- - (4,686) - 4,686 (10,364) - (10,364) (5,678)

Eliminate fund transfers per UCOA

- (1,069,257) - (1,069,257) - - - - -

For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.

(237,783) - (237,783) - - - - -

Miscellaneous variances between FS and UCOA

152 - 3 153 (4) - - - (4)

Rounding

- - - - - - - - -

Totals Per MTP2

\$ 89,342,895 \$ - \$ 85,956,925 \$ - \$ 3,385,970 \$ 4,877,785 \$ - \$ 4,877,785 \$ 8,263,755

Reconciliation from MTP2 to UCOA

No Reconciling items from MTP2 to UCOA

- -

Totals per UCOA Validated Totals Report

\$ 89,342,895 \$ 85,956,925

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.